

Idaho Department of Education

Salary Based Apportionment and Benefit Apportionment Computation

For Discussion Purposes Only

Sample School District #999

February 15, 2003

Statewide Information:

Statewide Administrative Staff Index

Statewide Instructional Staff Index

PERSI,FICA,MEDICAID Rate

No Max 2002-2003

No Max 2002-2003

0.1742

District Information:

District Administrative Staff Index

District Instructional Staff Index

District February Support Units:

1.94120

1.41274

19.5

	Staff Ratio	Calculated FTE	<40 units; then +.5	<20 units; then +.5	Adjusted Staff Allowance	Actual FTE	Staff Allowance	Index	Base	Average Salary	Maximum Transferable Administrative Dollars	Certified Preliminary Salary-Based Apportionment
	a	(units x a) b	c	d	(b+c+d) e	f	(smaller:e or f) g	h	i	(h x i) j	[(e x j) x .20] k	(g x j) l
Administration	0.0750	1.4625	0.5000		1.9625	2.0000	1.9625	1.9412	33,760	65,534.91	25,722.45	128,612.26
Instructional	1.1000	21.4500	0.5000	0.5000	22.4500	22.0000	22.0000	1.41274	23,210	32,789.70		721,373.30
Noncertified	0.3750	7.3125				9.6012			18,463			
TOTAL:						33.6012						

New *Instructional Allowance for beginning teachers - FTE placed on step one, column one of Experience and Education Multiplier Table times \$1,000

*Administrative Use for Noncertified - If Salary Based Appt. (s) < Maximum Salary Appt (w); then (n) is the smaller of (k) or ((w) -(s)).

	Noncertified Preliminary Salary-Based Apportionment (b x i) m	Administrative Used For Noncertified/ Instructional n*	Maximum Allowed Apportionment (l + m + n) o	Actual Total Salary p	Adjustment To Actual Salary q	Adjusted Actual Salary (p + q) r	Salary-Based Apportionment (smaller:o or r) s	Benefit Apportionment (s x .1742) t	Waivers u	Salary-Based Apportionment Plus Waivers (s + u) v	Maximum Salary Apportionment w	Salary-Based Apportionment Plus Waivers (smaller:v or w) x
Administration			128,612.26	107,960	(2,000.00)	105,960.00	105,960.00	18,458.23	0.00	105,960.00	128,612.26 (e x j)	105,960.00
Instructional		1,500.00	722,873.30	746,899	2,000.00	748,899.00	722,873.30	125,924.53	14,755.36	737,628.66	737,628.66 (e x j) + n	737,628.66
Noncertified	135,010.69	22,652.26	157,662.95	132,872	0.00	132,872.00	132,872.00	23,146.30	0.00	132,872.00	157,662.95 (line o)	157,662.95
TOTAL:				987,731	0.00	\$987,731.00	\$961,705.30	\$167,529.06	\$14,755.36			\$1,001,251.61

BENEFIT APPORTIONMENT

SALARY BASED APPORTIONMENT

Salary Based Apportionment = col (s) if no waivers
Salary Based Apportionment = col (x) if waivers
Benefit Apportionment = col (t)

ESTIMATING SALARY BASED AND BENEFIT APPORTIONMENT

	<u>Administrative</u>	<u>Instructional</u>	<u>Non-Certified</u>
1. February 15, 2001 Support Units (from Page B-2, line 14)			
	19.5		
a) Staff Ratio	0.0750	1.1000	0.3750
b) Calculated FTE (Staff Ratio times Support Units - above)	1.4625	21.4500	7.3125
c) If Support Units (1 above) is less than 40.0			
Administrative - add .50	0.5000		
Instructional - Add .50		0.5000	
d) If Support Units (1 above) is less than 20.0			
Instructional - Add additional .50		0.5000	
e) Adjusted Staff Allowance (b + c + d)	1.9625	22.4500	7.3125
f) Actual FTE's	2.0000	22.0000	9.6012
g) Staff Allowance (smaller: e or f)	1.9625	22.0000	
h) District Index	1.9412	1.4127	
i) Base Salary	\$33,760	\$23,210	\$18,463
j) Average Salary (h x i)	\$65,535	\$32,790	
k) Maximum Transferable Administrative Dollars (e x j x 20%)	\$25,722.45		
l) Certified Preliminary Salary Based Apportionment (g x j)	\$128,612.26	\$721,373.30	
m) Noncertified Preliminary Salary Based Apportionment (b x i)			\$135,010.69
n) Administrative Used for Noncertified*			\$22,652.26
Instructional Salary Allocation for beginning teachers (D-3)		\$1,500	
o) Maximum Allowable Apportionment (l + m + n)	\$128,612.26	\$722,873.30	\$157,662.95
p) Actual Total Salary	\$107,960.00	\$746,899.00	\$132,872.00
q) Adjustments to Actual Salary	(\$2,000.00)	\$2,000.00	
r) Adjusted Actual Salary (p + q)	\$105,960.00	\$748,899.00	\$132,872.00
s) Salary Amount Used to Calculate Benefits (smaller: o or r)	\$105,960.00	\$722,873.30	\$132,872.00
t) Benefit Apportionment (s x 17.42%)	\$18,460.23	\$125,926.53	\$23,148.30
u) Waivers		\$14,755.36	
v) Salary Based Apportionment plus Waivers (s + u)	\$105,960.00	\$737,628.66	\$132,872.00
w) Maximum Salary Apportionment	\$128,612.26	\$736,128.66	\$157,662.95
	(e x j)	(e x j)	(line o)
x) Salary Based Apportionment Allowance	\$105,960.00	\$736,128.66	\$157,662.95
	(smaller: v or w)	(smaller: v or w)	(line o)
Benefit Apportionment	\$18,460.23	\$125,926.53	\$23,148.30
	(line t)	(line t)	(line t)

* Unused Administrative Dollars - smaller of
 20% of Administrative Salary Based Apportionment (k) or
 Administrative Maximum Salary Apportionment (w) less Administrative Actual Total Salaries plus Waivers (v)